

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS INC.,

Case No. 08-01420 (SCC) SIPA

Debtor.

**DECLARATION OF JOHN A. DUNN IN SUPPORT OF THE TRUSTEE'S MOTION
FOR AN ORDER CONFIRMING THE TRUSTEE'S DETERMINATION OF
CUSTOMER CLAIM 900007227 AND EXPUNGING THE RELATED OBJECTION**

Pursuant to 28 U.S.C. § 1746, I, John A. Dunn, hereby declare as follows:

1. I am an attorney duly admitted to practice in this Court and associated with the law firm of Hughes Hubbard & Reed LLP, attorneys for James W. Giddens, trustee for the SIPA liquidation of Lehman Brothers Inc. I submit this declaration in support of the Trustee's Motion for an Order Confirming the Trustee's Determination of Customer Claim 900007227 and Expunging the Related Objection.¹

2. Attached hereto as Exhibit 1 is a true and correct copy of the redacted proof of claim filed by JMMB. The JMMB account statement annexed to the proof of claim form has also been redacted and abridged for relevance.

3. Attached hereto as Exhibit 2 is a true and correct copy of the redacted Trustee's Notice of Determination for Claim 900007227.

4. Professionals working under my direction have confirmed that LBI's books and records reflect that, of the 4,198,000 par units of the Bond transferred by the Trustee to Barclays, 3,000,000 par units of the Bond pertain to the JMMB account.

I declare under penalty of perjury that the foregoing is true and correct.

1. Capitalized terms used herein shall have the meaning ascribed to them in the Motion.

Executed on June 3, 2015

/s/ John A. Dunn
John A. Dunn

EXHIBIT 1

**Filed: USBC - Southern District of New York
SIPC v. Lehman Brothers Inc.
08-01420 (JMP)**



SIPC Claim #

900007227

RECEIVED

MAY 06 2009

LEGAL SERVICES



**CUSTOMER CLAIM FORM
LEHMAN BROTHERS INC.**

Account Name: Jamaica Money Market Brokers Ltd. Daytime Phone: [REDACTED]

Account Number: [REDACTED] Email: [REDACTED]

Address: c/o Baker & McKenzie LLC

1114 Avenue of the Americas, New York, NY 10036 Taxpayer I.D. Number

Contact Person: Ira A. Reid, as authorized representative (Social Security No.): N/A
and attorney in fact

PLEASE NOTE

- A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT.
- TO BE ELIGIBLE FOR THE MAXIMUM PROTECTION AFFORDED UNDER THE SECURITIES INVESTOR PROTECTION ACT ("SIPA"), ALL CUSTOMER CLAIMS SHOULD BE RECEIVED BY THE TRUSTEE ON OR BEFORE JANUARY 30, 2009; THE TRUSTEE WILL DETERMINE WHETHER CLAIMS MEET THE STATUTORY REQUIREMENTS FOR "CUSTOMER" CLAIMS UNDER SIPA; INCLUSION OF A CLAIM OR CLAIM TYPE ON THIS CLAIM FORM IS NOT DETERMINATIVE OF CUSTOMER STATUS UNDER SIPA.
- THE DEADLINE FOR FILING ALL CLAIMS IS JUNE 1, 2009. NO CLAIM WILL BE ALLOWED IF IT IS RECEIVED AFTER THAT DATE.
- ALL CLAIMS ARE DATED AS OF THE DATE RECEIVED BY THE TRUSTEE.
- YOU MAY FILE YOUR CLAIM ELECTRONICALLY ONLINE AT WWW.LEHMANTRUSTEE.COM OR SEND YOUR COMPLETED AND SIGNED CLAIM FORM TO THE TRUSTEE VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED.
- IF YOUR ACCOUNT HAS BEEN TRANSFERRED TO ANOTHER BROKERAGE FIRM, BUT YOU BELIEVE YOU HAVE A CLAIM FOR PROPERTY OWED TO YOU BY LEHMAN BROTHERS INC., YOU MUST FILE A CLAIM TO PROTECT YOUR RIGHTS.
- LEHMAN BROTHERS INC. IS THE ONLY LEHMAN ENTITY THAT IS A DEBTOR IN THIS SIPA LIQUIDATION PROCEEDING. THIS CUSTOMER CLAIM FORM APPLIES ONLY TO LEHMAN BROTHERS INC. AND DOES NOT APPLY TO ANY OTHER LEHMAN ENTITY, INCLUDING ANY ENTITY IN A PROCEEDING UNDER CHAPTER 11 OF TITLE 11 OF THE UNITED STATES CODE.

This claim form must be completed electronically online at www.lehmantrustee.com or mailed promptly, together with supporting documentation, to the following:

If by first class mail:

Lehman Brothers Inc. Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
P.O. Box 6389
Portland, OR 97228-6389

If by overnight mail:

Lehman Brothers Inc. Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
10300 SW Allen Blvd
Beaverton, OR 97005

1. CLAIM FOR MONEY BALANCES OR CASH AS OF SEPTEMBER 19, 2008:

a. LBI owes me a credit or cash in the amount of: \$ _____

b. owe LBI a debit or cash in the amount of: \$ _____

c. If you wish to repay the debit balance listed in point b. above please insert the amount you wish to repay and attach a check payable to "James W. Giddens, Trustee for the SIPA Liquidation of Lehman Brothers Inc." If you wish to make a payment, **it must be enclosed** with this claim form. \$ _____

2. CLAIM FOR SECURITIES AS OF SEPTEMBER 19, 2008:**Please Do Not Claim Any Securities You Have In Your Possession**

YES NO
 (Circle Y or N)

a. LBI owes me securities: (Y) N

b. I owe LBI securities: Y (N)

c. If yes to either, please list below (or in additional pages as necessary):

Trade Date of Transaction (mm/dd/yyyy)	Name of Security	CUSIP (Long)	Number of Shares or Face Amount of Bonds	
			LBI Owes Me	I Owe LBI (Short)
9/11/2008	GOJ	ISIN No. DE000A0DED93	€1,000,000	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

If additional space is needed, attach additional pages providing the information in the exact format above.

3. COMMODITY FUTURES CLAIMS

Page 7 of 16

<u>YES</u>	<u>NO</u>
(Circle Y or N)	

Do you have a claim based on a commodity futures account? Y (N)

If the answer to the above question is "yes," please state the amount, and explain the basis for your claim below, attaching additional pages and supporting documents as necessary:

Amount of Claim: _____

Basis for Claim: _____

WHEN COMPLETING SECTIONS 1 THROUGH 3 PLEASE KEEP IN MIND:

- If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate that your claim is an estimated claim.
- Proper documentation can speed the review, allowance, and satisfaction of your claim.
- Please enclose: copies of your last LBI account statement; purchase or sale confirmation slips; copies of checks that relate to the securities or cash you claim; and any other documentation or correspondence you believe will be of assistance in processing your claim.
- Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement.
- If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.

PLEASE CIRCLE THE APPROPRIATE ANSWER FOR ITEMS 4 THROUGH 11.

NOTE: IF "Y" IS CIRCLED FOR ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.

<u>YES</u>	<u>NO</u>
(Circle Y or N)	

4. Does your claim in any way relate to an entity other than Lehman Brothers Inc. (for example, Lehman Brothers Holdings Inc., or another Lehman subsidiary)? Y (N)
5. Has there been any change in your account since September 19, 2008? (Y) N

6. Are you or were you a party to a repurchase or reverse repurchase agreement, director, officer, partner, shareholder, lender to, or capital contributor of LBI?*	(Y) <input type="checkbox"/>	N <input type="checkbox"/>
7. Are you related to, or do you have any business venture with, any of the persons specified in "6" above, or any employee or other person associated in any way with LBI? If so, give name(s).	Y <input type="checkbox"/>	(N) <input type="checkbox"/>
8. Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of LBI?	Y <input type="checkbox"/>	(N) <input type="checkbox"/>
9. Is this claim being filed on behalf of a customer of a broker or dealer or bank? If so, provide documentation with respect to each customer on whose behalf you are claiming.	Y <input type="checkbox"/>	(N) <input type="checkbox"/>
10. Have you ever given any discretionary authority to any person to execute securities transactions with or through LBI on your behalf? Give names, addresses and phone numbers.	Y <input type="checkbox"/>	(N) <input type="checkbox"/>
11. Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? If so, give name of that broker.	Y <input type="checkbox"/>	(N) <input type="checkbox"/>

Please list the full name, address, phone number, and email address of anyone assisting you in the preparation of this claim form:

Full name: Ira A Reid

Address: Baker & McKenzie

1114 Avenue of the Americas, New York, NY 10036

Phone number:

Email address:

If more than one person is assisting you, attach additional pages providing the information in the exact format above.

IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM.
CONVICTION CAN RESULT IN A FINE OF UP TO \$50,000 OR IMPRISONMENT OF UP
TO FIVE YEARS OR BOTH.

THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF.

Jamaica Money Market Brokers Ltd.
by Baker & McKenzie LLP as authorized
representative and attorney in fact
by Ira A. Reid

Date May 5, 2009

Signature

Date

Signature

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, e.g., corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

Tel: +1 212 626 4100
Fax: +1 212 310 1600
www.bakernet.com

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Manila
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Shanghai
Singapore
Sydney
Taipei
Tokyo

Ira A. Reid

May 5, 2009

Lehman Brothers Inc. Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
10300 SW Allen Blvd
Beaverton, OR 97005

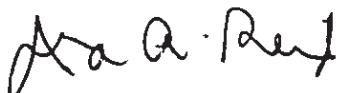
Europe & Middle East
Almaty
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Baku
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Brussels
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Milan
Moscow
Munich
Paris
Prague
Riyadh
Rome
St. Petersburg
Stockholm
Vienna
Warsaw
Zurich

Dear Sir or Madam:

Enclosed are two separate, original customer claims that we are filing on behalf of Jamaica Money Market Brokers Ltd. with respect to the Lehman Brothers Inc. SIPC proceeding.

Please contact me if you have any questions.

Sincerely,



Ira A. Reid

IAR/mw

Enclosures

North & South America
Bogotá
Brasília
Buenos Aires
Caracas
Chicago
Chihuahua
Dallas
Guadalajara
Houston
Juarez
Mexico City
Miami
Monterrey
New York
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Porto Alegre
Rio de Janeiro
San Diego
San Francisco
Santiago
Sao Paulo
Tijuana
Toronto
Valencia
Washington, DC

NYCDMS/1122935.1

Baker & McKenzie LLP is a member of Baker & McKenzie International, a Swiss Verein.

Attachment to Jamaica Money Market Brokers Limited
Customer Claim For Securities

As of September 19, 2008 (the “Filing Date”), Jamaica Money Market Brokers Limited (“JMMB”) possessed a brokerage account number [REDACTED] (the “LBI Account”) with Lehman Brothers Inc. (“LBI”). A copy of the September 1- September 30, 2008 account statement is attached hereto (the “Account Statement”).

Prior to the Filing Date, JMMB owned €3,000,000 Government of Jamaica 10.5% Bonds due October 27, 2014, ISIN Number DE000A0DE93 (the “GOJ Bonds”), as described on page 8 of the Account Statement. Pursuant to a September 10, 2008 request by JMMB, a copy of which is attached hereto, LBI delivered €2,000,000 in the GOJ Bonds from JMMB’s LBI Account to JMMB’s account at Oppenheimer. As of the Filing Date, JMMB owned €1,000,000 in GOJ Bonds in the LBI Account.

To the extent that this claim is deemed not to be a customer claim, JMMB reserves the right to assert that the proceeds of the €1,000,000 in GOJ Bonds are held by LBI in a constructive trust on behalf of JMMB. To the extent that this claim is deemed neither a customer claim nor a constructive trust claim, it is a general unsecured claim.

LEHMAN BROTHERS

Brokerage account

JAMAICA MONEY MARKET BROKERS
September 1 - September 30, 2008

Page 1 of 17

Your investment
representative:

ATABAII/CANALDA
BARCLAYS CAPITAL INC
1111 BRICKELL AVE
12TH FLOOR
MIAMI FL 33131

Portfolio summary

3	Account asset allocation Change in account value	Margin loan summary
4	Tax spotlight	Bulletin board
5	Anticipated income	All transaction dates appearing on this statement are settlement dates, unless otherwise labeled.
6	Fixed income summary	
7	Projected bond cash flows	
8	Holdings	
9	Activity	
10	Cash investment summary.	
11	Tax lots	
12	Realized gains and losses	
13		
14		
15		
16		
17		

Valuation summary: USD

JAMAICA MONEY MARKET BROKERS
LTD
ATTN MR DUHANEY A. SMITH
6 HAUGHTON TERRACE
KINGSTON 10
JAMAICA

Bulletin board *(continued on pg. 4)*

As you are aware, the business of Lehman Brothers Private Investment Management ("PIM") is now part of Barclays Wealth, the wealth management division of Barclays Bank PLC, which operates in the United States as Barclays Capital Inc. As a client of PIM your account has been moved to Barclays Capital Inc. and remains safe and secure.

The September statement reflects the mid-month transfer. Additionally, as a new client of Barclays Wealth you will notice several differences from a branding perspective and you will see more of our new name and look in the upcoming months.

We want to thank you for your patience and loyalty in this unprecedented market environment. We look forward to continuing to work with you as we build on our success with our new partner. If you have any questions, please contact your Investment Representative.

GO PAPERLESS



Sign up for electronic delivery of account statements and trade confirmations and we will plant a tree on your behalf. Visit www.lehmanlive.com for details. If you currently do not have online access, please contact your Investment Representative.

LEHMAN BROTHERS

Brokerage account

JAMAICA MONEY MARKET BROKERS
September 1 - September 30, 2008

1. אמת וובויות

EXHIBIT 2

James W. Giddens
Trustee for the SIPA Liquidation of Lehman Brothers Inc.
c/o Epiq Bankruptcy Solutions, LLC
757 Third Avenue, 3rd Floor
New York, NY 10017

In re Lehman Brothers Inc.

Case No. 08-01420 (JMP) SIPA

NOTICE OF TRUSTEE'S DETERMINATION OF CLAIM

January 25, 2010

VIA UPS OVERNIGHT

JAMAICA MONEY MARKET BROKERS LTD
C/O BAKER & MCKENZIE LLC
1114 AVENUE OF THE AMERICAS
NEW YORK, NY 10036

Re: Claim Number(s): 900007227
900007228 (Amendment of claim 900007227.)
Account Number(s): [REDACTED]

Dear Claimant:

PLEASE READ THIS NOTICE CAREFULLY

The liquidation of the business of Lehman Brothers Inc. (“LBI”) is being conducted by James W. Giddens (the “Trustee”) under the Securities Investor Protection Act of 1970, as amended (“SIPA”), pursuant to an order entered on September 19, 2008 by the United States District Court for the Southern District of New York. You have submitted the above-referenced claim(s) (the “Claim”) as a customer claim in this proceeding. This Notice is applicable only to the claim(s) and/or accounts identified above. If you filed other claims, additional notices will be issued.

The Trustee has made the following determination regarding your Claim:

Your Claim is DENIED. LBI records indicate that the above-referenced account(s) (the “Account”) and all cash and securities related to the Account have been transferred to Barclays Capital Inc. (“BCI”). To the extent securities related to the Account were unavailable and could not be purchased for replacement, the Trustee has provided BCI with cash instead. An order approving the transfer of accounts to BCI was entered

by the United States Bankruptcy Court, Southern District of New York, on December 14, 2009.

Your Claim for customer treatment of cash in the amount of \$1,604,508.50 under SIPA is DENIED. The cash and/or securities that you claimed are not customer property pursuant to SIPA. As such, this portion of your Claim is not entitled to treatment as a customer claim eligible to share from the fund of customer property or SIPA cash advances.

Although the Trustee has denied this portion of your Claim for customer treatment under SIPA, he is converting it to a general creditor claim on the Debtor's estate, similar to a claim in an ordinary bankruptcy case. No determination is being made as to the validity or allowed amount of this portion of your Claim at this time. After the determination of customer claims, the Trustee will address all general creditor claims and you will receive a further notification as to the Trustee's determination of your general creditor claim.

With respect to the determination of this portion of your Claim as a general creditor claim, you do not need to take any further action at this time. The Trustee will send you a further notification once he has made a determination of your Claim as a general creditor claim.

PLEASE TAKE NOTICE: If you disagree with this determination and desire a hearing before Bankruptcy Judge James M. Peck, you MUST file your written opposition, setting forth (i) the claim number; (ii) a detailed statement of the reasons for your objection to the Trustee's determination; (iii) copies of any document or other writing upon which you rely; and (iv) mailing, phone, and email contact information, with the United States Bankruptcy Court and the Trustee within THIRTY DAYS of the date of this notice.

PLEASE TAKE FURTHER NOTICE: If you do not properly and timely file a written opposition, the Trustee's determination with respect to your claim will be deemed confirmed by the Court and binding on you.

PLEASE TAKE FURTHER NOTICE: If you properly and timely file a written opposition, a hearing date for this controversy will be obtained by the Trustee and you will be notified of that hearing date. Your failure to appear personally or through counsel at such hearing will result in the Trustee's determination with respect to your claim being confirmed by the Court and binding on you.

PLEASE TAKE FURTHER NOTICE: You must file your opposition in accordance with the above procedure electronically with the Court on the docket of *In re Lehman Brothers Inc.*, Case No. 08-01420 (JMP) SIPA in accordance with General Order M-242 (available at www.nysb.uscourts.gov/orders/orders2.html) by registered users of the Court's case filing system and by all other parties in interest on a 3.5 inch disk, preferably in Portable Document Format (PDF), Microsoft Word or any other Windows-based word processing format.

If you do not have means to file your opposition electronically, you may mail your opposition to:

Clerk of the United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, New York 10004

PLEASE TAKE FURTHER NOTICE: You must serve your opposition upon the Trustee's counsel by mailing a copy to:

Hughes Hubbard & Reed LLP
One Battery Park Plaza
New York, NY 10004
Attn: LBI Hearing Request

Attorneys for James W. Giddens, Trustee for
the SIPA Liquidation of Lehman Brothers Inc.

Very Truly Yours,

James W. Giddens
Trustee for the SIPA Liquidation of
Lehman Brothers Inc.